

GENERAL, ADMINISTRATIVE AND MISCELLANEOUS

1-35. ACCELERATED DEPRECIATION CERTIFICATIONS

1. AUTHORITY. To certify pollution control facilities for accelerated depreciation pursuant to the Internal Revenue Code of 1954, as amended, Section 169.

2. TO WHOM DELEGATED. Directors, Air Protection Division (APD) and Water Protection Division (WPD).

3. LIMITATIONS. The Directors, APD, and WPD must consult with the Office of Regional Counsel prior to exercising this authority.

4. REDELEGATION AUTHORITY. This authority may not be redelegated without formal amendment.

5. ADDITIONAL REFERENCES. 40 CFR 20.

6. SUPERSESSSION. Delegations Manual, Regional Delegation, 1-35. Accelerated Depreciation Certification, 1200 TN RIII-64 (August 11, 1987).

Date 11/18/94

/s/ Stanley L. Laskowski  
Peter H. Kostmayer  
Regional Administrator